



Corporate Offices

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April 19, 2010

Clerk of the United States Bankruptcy Court
District of Delaware
824 Market Street
3rd Floor
Wilmington, DE 19801

2010 APR 23 AM 11:11
U.S. DISTRICT COURT
CLERK'S OFFICE
U.S. BANKRUPTCY COURT
DELaware

Morris, Nichols, Arsht & Tunnell LLP
Robert J Dehney (No. 3578)
Derek C. Abbott (No. 3376)
Curtis S. Miller (No. 4583)
PO Box 1347
Wilmington, DE 19899-1347

Re: Oakwood Homes Corporation – Case # 02-13396 (PJW)

We received the “Notice of Motion of the OHC Liquidation trust for authorization to (I) Deem Certain property unclaimed and redistributable und ether plan and (II) disallow the claims of, and deny distributions to, holders of allowed claims that have failed to provide taxpayer identification information” on Friday April 16, 2010.

We do not understand why Stanion Wholesale Electric Co., Inc. is on the list of Missing/Invalid Distribution Addresses. We have received notices in the past (see attached) and the one listed above, so you have our correct address. Should we have received any distribution of funds or assets from this bankruptcy? If so, we object to being excluded. Our address was known. Also, we were never asked for our Federal ID #. Our federal ID number is 48-0694369.

Sincerely,
Stanion Wholesale Electric Co., Inc

A handwritten signature in black ink, appearing to read "Marilyn R. Curtis".

Marilyn R. Curtis
Credit Manager

Chanute · Dodge City · Emporia · Garden City · Great Bend · Hays · Hutchinson · Kansas City · Lawrence
Liberal · Manhattan · McPherson · Olathe · Pratt · Salina · Wichita · Springfield, MO

Oakwood Homes Corporation Liquidation Trust
Trust I.D. Number: 20-6170817

Alvarez & Marsal, LLC, Liquidation Trustee
Attention: Sven Johnson
633 West 5th Street
Suite 256
Los Angeles, CA 90071

****GRANTOR TAX INFORMATION LETTER****

Beneficiary:
STANION WHOLESALE ELECTRIC COMPANY
PO DRAWER F
PRATT, KS 67124

BSI # 4000067523

Taxpayer I.D. Number:

Tax Year:
Beginning 01/01/06
Ending 12/31/06

ENTER THE AMOUNTS LISTED BELOW ON YOUR U.S. INCOME TAX RETURN

****INCOME****

Interest Income	0.69
Net Recoveries	(1.11)

****DEDUCTIONS****

Professional Fees	(0.92)
Trust Administrative Expenses	(0.04)
Trustee Fees	(0.62)

****STATE INCOME TAX INFORMATION****

You should consult your tax advisor to determine the state income tax implications and filing requirements related to your beneficial interest in the trust. The Trustee is not aware of any modifications which would be required to the above Federal amounts for state income tax purposes.

****OTHER INFORMATION****

The 1976 tax reform act requires us to have your taxpayer identification number. Please send your taxpayer identification number to Alvarez & Marsal, Liquidation Trustee at the address listed above. The amounts above have been reported to the Internal Revenue Service under your beneficiary name.

Report the amounts listed above on your 2006 income tax return. These may differ from payments actually received by you. The difference may be caused by the variance in income recognizable or expenses deductible for tax purposes, or a variance between your taxable year and that of this trust. If you have multiple claims, separate grantor tax information letters will report taxable income and deductions associated with each claim.

Below is the computation of your tax basis in the beneficial interest in the Oakwood Homes Corporation Liquidation Trust. Please note that this schedule was prepared based on information available to the liquidation trustee, Alvarez & Marsal LLC, and thus may not be complete. We recommend that you consult your tax advisor to ensure the accuracy of this schedule.

Trust Value As Of January 1, 2006	58.40
Plus/(Less): Income Allocated To Your Beneficial Interest*	(0.42)
Less: Deductions Allocated To Your Beneficial Interest*	(1.58)
Plus/(Less): Adjustments To Trust Value	10.15
Less: Cash Distributions	0.00
Trust Value As Of December 31, 2006	66.56

* Allocation based on proportionate share of estimated allowable claims

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Trust I.D. Number: 20-6170817

Alvarez & Marsal, LLC, Liquidation Trustee
Attention: Sven Johnson
633 West 5th Street
Suite 256
Los Angeles, CA 90071

****GRANTOR TAX INFORMATION LETTER****

Beneficiary:
STANION WHOLESALE ELECTRIC COMPANY
PO DRAWER F
PRATT, KS 67124
BSI #4000067523

Taxpayer I.D. Number:

Tax Year:
Beginning 01/01/05
Ending 12/31/05

ENTER THE AMOUNTS LISTED BELOW ON YOUR U.S. INCOME TAX RETURN

****INCOME****

Interest Income	1.59
Net Recoveries	0.04
State Refunds	0.09

****DEDUCTIONS****

Professional Fees	2.20
Trust Administrative Expenses	0.48
Trustee Fees	0.81

****STATE INCOME TAX INFORMATION****

You should consult your tax advisor to determine the state income tax implications and filing requirements related to your beneficial interest in the trust.

****OTHER INFORMATION****

The 1976 tax reform act requires us to have your taxpayer identification number. Please send your taxpayer identification number to Alvarez & Marsal, Liquidation Trustee at the address listed above. The amounts above have been reported to the Internal Revenue Service under your beneficiary name.

Report the amounts listed above on your 2005 income tax return. These may differ from payments actually received by you. The difference may be caused by the variance in income recognizable or expenses deductible for tax purposes, or a variance between your taxable year and that of this trust. If you have multiple claims, separate grantor tax information letters will report taxable income and deductions associated with each claim.

Below is the computation of your tax basis in the beneficial interest in the Oakwood Homes Corporation Liquidation Trust. Please note that this schedule was prepared based on information available to the liquidation trustee, Alvarez & Marsal LLC, and thus may not be complete. We recommend that you consult your tax advisor to ensure the accuracy of this schedule.

Trust Value As Of January 1, 2005	97.28
Plus: Income Allocated To Your Beneficial Interest*	1.72
Less: Deductions Allocated To Your Beneficial Interest*	-3.49
Less: Adjustments To Trust Value As Of Inception On 4/14/04	-37.11
Less: Cash Distributions	0.00
Trust Value As Of December 31, 2005	58.40

* Allocation based on proportionate share of estimated allowable claims

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE:
OAKWOOD HOMES CORPORATION,
et al.,
Debtors.) Chapter 11
) Case No. 02-13396 (PJW)
) Jointly Administered
)

U.S. DISTRICT COURT
CLERK'S OFFICE
BANKRUPTCY COURT
OF DELAWARE
FILED
10 APR 23 AMI: 11

**NOTICE REGARDING COURT RULING AND STATUS OF FUTURE
DISTRIBUTIONS**

OHC Liquidation Trust (the “Liquidation Trust”), an entity formed pursuant to the Second Amended Joint Consolidated Plan Of Reorganization Of Oakwood Homes Corporation And Its Affiliated Debtors And Debtors In Possession (the “Plan”) confirmed in the above-captioned bankruptcy cases, hereby serves notice that the United States Court of Appeals for the Third Circuit (the “Court of Appeals”) issued a decision in Appeals Nos. 05-2032 and 05-2033 that were before it. That decision was published at 449 Federal Reporter Third 588 (3rd Cir. 2006). The Court of Appeals decision reversed the Bankruptcy Court’s disallowance of a significant portion of certain claims asserted in these cases. As a result of this ruling, the timing and amount of any further distributions, if any, to holders of allowed claims in these cases is uncertain.

Dated: June 30, 2006
Wilmington, Delaware

BROWN RUDNICK BERLACK ISRAELS
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Co-Counsel to the OHC Liquidation Trust

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